



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

Certified Mail - Return Receipt #

November 25, 2019

Lynnie Allen, Board Chair
Greater Harvest Church
2201 Eden Street
Nashville, Tennessee 37207

RE: Notice of Serious Deficiency for Summer Food Services Program (SFSP) Agreement Number 00-034 and Demand for Overpayment

Dear Mrs. Allen,

The Department of Human Services ("DHS") - Division of Audit Services staff conducted an unannounced on-site monitoring review of the Summer Food Service Program ("SFSP") at Greater Harvest Church ("Sponsor"), Application Agreement 00-034, on August 13, 2019. The purpose of this review was to determine if the Sponsor complied with the applicable parts of Title 7 of the *Code of Federal Regulations* ("C.F.R."), the provider agreement, and other applicable Federal and State regulations.

We requested the meal count sheets for all feeding sites for June 2019, but the Sponsor did not provide all the requested documents. There were several meal count sheets for feeding sites not provided. When we requested the unprovided documents again, the Sponsor provided some, but not all, of the additional documents requested. We again contacted the Sponsor to request that they provide those documents, but again, the Sponsor provided the documents that were originally provided, and some of those documents were for the same feeding sites for same meal service type, but the meal count sheets appear prepared by a different person and for different number of meals. We continued our work based on the documents provided and held another exit conference with the Sponsor on October 14, 2019 to discuss the issues noted during our review.

Based on our review of the Sponsor's records, the Sponsor had forty-three (43) feeding sites operating during the review period. The **Bordeaux Library, Cumberland Elementary, Cumberland View, DuPont Elementary School (DuPont), Holiday Village, Inglewood Elementary, Preston Taylor Ministry of Helps (Preston Taylor), and Robert Churchwell** sites were selected as the sample. In addition, we

reviewed all meal counts for all feeding sites operating during the review period.

Background

SFSP sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement meals served. Meals served by participating sponsors must meet the minimum guidelines set by the United States Department of Agriculture (“USDA”) and DHS to be eligible for reimbursement. The SFSP sponsor reports the number of meals served through the DHS Tennessee Information Payment System (“TIPS”) for reimbursement.

We inspected meal counts sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. In addition, we observed meal services at the sample feeding sites throughout the review period.

SERIOUS DEFICIENCY DETERMINATION

Based on the monitoring review, DHS has determined that Greater Harvest Church is seriously deficient in its operation of the SFSP. In addition, DHS has identified Linnie Allen, Board Chair, and Eric Stevenson, Director, as responsible for the serious deficiencies in light of their responsibility for the overall management of Greater Harvest Church’s SFSP.

If Greater Harvest Church does not fully and permanently correct all of the serious deficiencies and submit documentation of the corrective action by the due date specified at the close of this report, the Department will:

- Propose to terminate Greater Harvest Church’s agreement to participate in the SFSP.

The authorization for this action is found in Paragraph 2.m. of your SFSP Provider Agreement and in the SFSP regulations at 7 C.F.R. § 225.11(c). You may not appeal a finding of serious deficiency.

SERIOUS DEFICIENCIES AND REQUIRED CORRECTIVE ACTION

The following paragraphs detail each serious deficiency and the corrective action required.

Our review of the Sponsor’s records for June 2019 disclosed the following:

- 1. The Sponsor claimed an excessive number of meals for reimbursement without supporting documentation**

This is a Serious Deficiency

Condition

Based on our review of the Claim for Reimbursement for June 2019, we noted that the Sponsor claimed 27,267 breakfast meals and 32,041 lunch meals for reimbursement. However, based on our review of the meal count sheets that we obtained from the Sponsor, the meal count sheets supported 18,856 breakfast meals and 23,911 lunch meals. We detailed the errors noted for each feeding site below:

Note: we did not conclude on 2nd meals since TIPS caps the number of 2nd meals allowed for reimbursement. The disallowances in this report are only based on 1st meals claimed without proper supporting documentation.

Site	Meal Type	Meals Claimed	Meals Documented	Difference	Exhibit
Bellshire Elementary - 0109	Breakfast	703	447 ¹	-256	B
	Lunch	703	396 ¹	-307	
Bordeaux Library – <i>sample</i>	Lunch	339	327 ¹	-12	C
Buena Vista EOES - 0068	Breakfast	513	514	+1	D
	Lunch	513	469	-44	
Chadwell Elementary - 0068	Breakfast	475	448 ¹	-27	E
	Lunch	475	446 ¹	-29	
Cora Howe Exceptional School - 0126	Breakfast	360	264	-96	F
Cumberland Elementary – <i>sample</i>	Breakfast	471	436	-35	H
	Lunch	535	520	-15	
Cumberland View– <i>sample</i>	Lunch	429	428	-1	I
Dodson Elementary - 0110	Breakfast	779	773 ¹	-6	J
	Lunch	779	738 ¹	-41	
Dupont – <i>sample</i>	Breakfast	285	306	+21	K
	Lunch	303	317	+14	
Eagleview Elementary - 0111	Breakfast	931	292	-639	L
	Lunch	931	244	-687	
Edgehill Library - 0125	Lunch	1,197	576 ¹	-621	M
Fall Hamilton Elementary - 0071	Breakfast	1,083	748	-335	N
	Lunch	1,083	699	-384	
Glenclyff Elementary - 0072	Breakfast	760	510	-250	O
	Lunch	760	565	-195	
Glenview Elementary - 0073	Breakfast	1,140	874	-266	P
	Lunch	1,140	904	-236	
H.G. Hill - 0116	Breakfast	760	544	-216	Q
	Lunch	760	11	-749	
Harris Hillman Special - 0087	Lunch	760	753	-7	R
Hattie Cotton - 0113	Breakfast	950	805 ¹	-145	S
	Lunch	950	868 ¹	-82	
Haynes Middle School - 0115	Breakfast	705	617	-88	T
	Lunch	705	615	-90	
Hickman Elementary School - 0088	Breakfast	950	907 ¹	-43	U
	Lunch	950	911 ¹	-39	
Holiday Village – <i>sample</i>	Lunch	746	781	+35	V
Ida B. Wells - 0117	Breakfast	817	586	-231	W
	Lunch	817	643	-174	
Inglewood Elementary – <i>sample</i>	Breakfast	371	266 ¹	-105	X
	Lunch	371	246 ¹	-125	
Lakeview Elementary - 0075	Breakfast	760	653	-107	Y
	Lunch	760	617	-143	
Maxwell Elementary - 0118	Breakfast	931	794	-137	Z
	Lunch	931	787	-144	
	Breakfast	750	620	-130	AA

Site	Meal Type	Meals Claimed	Meals Documented	Difference	Exhibit
McGavock Elementary - 0119	Lunch	750	626	-124	
Napier Elementary School - 0077	Breakfast	1,140	619 ¹	-521	CC
	Lunch	1,140	566 ¹	-574	
Neely's Bend Elementary - 0078	Breakfast	950	545	-405	DD
	Lunch	950	533	-417	
Old Center Elementary - 0079	Breakfast	893	653	-240	EE
	Lunch	893	564	-329	
Paragon Mills - 0121	Breakfast	950	661 ¹	-289	FF
	Lunch	950	656 ¹	-294	
Pennington Elementary - 0127	Breakfast	950	439	-511	GG
	Lunch	950	946	-4	
Preston Taylor – <i>sample</i>	Lunch	184	303	+119	HH
Robert Churchwell – <i>sample</i>	Breakfast	254	249	-5	II
	Lunch	234	233	-1	
Rocketship Nashville Northeast - 0129	Breakfast	1,350	644	-706	JJ
	Lunch	1,350	758	-592	
Rosebank School - 0083	Breakfast	893	733	-160	KK
	Lunch	893	832	-61	
Southeast Library - 0134	Lunch	600	537	-63 ³	LL
St. Luke A.M.E. - 0133	Breakfast	550	122	-428	MM
	Lunch	550	110	-440	
Thomas Edison - 0128	Breakfast	1,140	1,013 ¹	-127	NN
	Lunch	1,140	1,053 ¹	-87	
Tusculum Elementary - 0122	Breakfast	357	257	-100	OO
	Lunch	357	356	-1	
Una Elementary School - 0123	Breakfast	1,365	1,105	-260 ²	PP
	Lunch	1,365	1,010	-355 ²	
Warner Elementary - 0124	Breakfast	471	412	-59	QQ
	Lunch	471	390	-81	

¹The Sponsor was approved for meal service beginning June 4, 2019 for this site, and the Sponsor provided meal count sheets for June 3, 2019. These meals were not included in our test work.

²The Sponsor was approved for meal service beginning June 10, 2019 for this site, and the Sponsor provided meal count sheets for days during the week ending June 7, 2019. These meals were not included in our test work.

³The Sponsor was approved for meal service beginning June 17, 2019 for this site and provided meal count sheets for days during the week ending June 13, 2019. These meals were not included in our test work.

As a result, there were 6,901 breakfast meals and 7,380 lunch meals claimed for reimbursement were disallowed. (See Exhibits)

Additionally, the Sponsor did not provide any daily meal count sheets for the following two feeding sites:

Site & Site Number	Missing Meal Forms	Meals Claimed	Exhibit
Harris Hillman Special– 0087	Breakfast	760	R

Site & Site Number	Missing Meal Forms	Meals Claimed	Exhibit
Murrell School - 0120	Breakfast	750	BB
	Lunch	750	

As a result, 1,510 breakfast meals and 750 lunch meals claimed for reimbursement were disallowed. (See Exhibits)

The total disallowed meals for this finding are 8,411 breakfast meals and 8,130 lunch meals.

This is a repeat finding from a previous report dated September 7, 2018.

Criteria

7 C.F.R. § 225.9(d)(5) states, "...In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim...."

7 C.F.R. § 225.15(c)(1) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."

The USDA SFSP Administration Guide, page 139, states, "All sponsors must use daily site records in order to document the number of Program meals they have served to children. The sponsor must provide all necessary record sheets to the sites. Site supervisors are then responsible for keeping the records each day. The site personnel must complete the records based on actual counts taken at each site for each meal service on each day of operation. Site personnel must be sure that they record all required counts."

Recommendation

The Sponsor should ensure that claims for reimbursement are completed correctly and based on accurate and proper supporting documents.

2. The Sponsor provided daily meal count sheets with errors

Condition

During our monitoring visit to the Sponsor on August 13, 2019, we requested meal count sheets for all operating feeding sites during the review period. The Sponsor provided meal count sheets that were not signed/certified by a feeding site supervisor.

The Sponsor provided meal count sheets that were not signed/certified by a feeding site supervisor as follows:

Site & Site Number	Date	Meal Type	No. of Meals	Exhibit
Bellshire Elementary – 0109	6/10/19	Breakfast	41	B
Eagleview Elementary – 0111	6/13/19	Lunch	14	L
Glenclyff Elementary - 0072	6/7/19	Lunch	26	O
Ida B. Wells - 0117	6/17/19	Breakfast	40	W

Ida B. Wells - 0117	6/24/19	Lunch	33	W
Ida B. Wells - 0117	6/26/19	Lunch	26	W
Neely's Bend Elementary - 0078	6/3/19	Lunch	30	DD

As a result, 81 breakfasts and 129 lunches were disallowed. (See Exhibits)

3. The Sponsor provided meal count sheets at two feeding sites that had discrepancies between the total meals reported and claimed for reimbursement and the number of meals marked at point-of-service

The following is a description of the discrepancies noted:

McGavock Elementary – 0119

There was one meal count sheet provided for **McGavock Elementary** on June 25, 2019 that reported 50 lunch meals served. Only the number 50 was circled and no point-of-service was documented for numbers 1 to 49.

As a result, 49 lunch meals claimed for reimbursement were disallowed. (See Exhibit AA)

Una Elementary School – 0123

There were two meal count sheets provided for **Una Elementary School** that reported a total number of meals that did not correspond with what was reported at the point-of-service. The Sponsor reported 102 breakfast meals served on June 10, 2019, but we noted there were 103 breakfast meals documented at the point-of-service. There were 101 lunch meals reported on June 13, 2019, but we noted there were 87 lunch meals documented at the point-of-service.

As a result, one (1) breakfast meal was underreported and 14 lunch meals claimed for reimbursement were disallowed. (See Exhibit PP)

Note: During an observed meal service at **Cumberland Elementary** on June 19, 2019, the feeding site personnel did not take point-of-service meal counts for the breakfast meals served. Meals were not marked as served to each participant. The meals served were creditable and the Sponsor reported the same number of meals we observed for this meal service. Therefore, no meals were disallowed for this meal service.

Criteria

7 C.F.R. § 225.9(d)(5) states, "...In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim...."

7 C.F.R. § 225.15(c)(1) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question...."

The USDA SFSP Administration Guide, page 139, states, "All sponsors must use daily site records in order to document the number of Program meals they have served to children. The sponsor must provide all necessary record sheets to the sites. Site supervisors are then responsible for keeping the records each day. The site personnel must complete the records based on actual counts taken at each site for each meal service on each day of operation. Site personnel must be sure that they record all required counts."

The USDA SFSP Administration Guide, page 139, states, “It is critical that site personnel and monitors understand the importance of accurate point-of-service meal counts. Only complete meals served to eligible children can be claimed for reimbursement. Therefore, meals must be counted at the actual point of service....”

The USDA SFSP Sponsor Monitor’s Guide, page 16, states, "...The only basis for reporting the number of meals served is accurate daily records. These records account for all categories of meals served and are signed by the site supervisors....”

Recommendation

The Sponsor should ensure that the meal count sheets are completed properly and signed by the feeding site supervisor prior to claiming the meals for reimbursement.

4. The Sponsor claimed meals that exceeded the approved meal service capacity

Condition

The Sponsor provided meal count sheets documenting that meals were served over the approved daily capacity for meal service. The meals noted as served over the approved daily capacity are as follows:

Edgehill Library – 0125

The Sponsor provided two meal count sheets for **Edgehill Library** on June 19, 2019 that reported a combined 87 lunch meals served. The TIPS approved daily capacity for meals was 85.

As a result, two (2) lunch meals claimed for reimbursement were disallowed. (See Exhibit M)

Ida B. Wells – 0117

The Sponsor provided two meal count forms for **Ida B. Wells** on June 25, 2019 that reported a combined 72 lunch meals served. The TIPS approved daily capacity for meals was 60.

As a result, 12 lunch meals claimed for reimbursement were disallowed. (See Exhibit W)

Criteria

7 *C.F.R.* § 225.6(d)(2) states, “...the State agency shall establish for each meal service an approved level for the maximum number of children’s meals which may be served under the Program....”

The USDA SFSP Sponsor Monitor’s Guide, page 133, states, “Sponsors may claim reimbursement only for those meals that meet SFSP requirements. Reimbursement may not be claimed for: Meals in excess of the site’s approved level of meal service.”

Recommendation

The Sponsor should ensure that the number of meals claimed at any site does not exceed the approved daily capacity.

5. The Sponsor claimed more meals than we observed during our monitoring visits

Condition

The Sponsor claimed more meals than we observed during our on-site monitoring visits at the sample feeding sites. Below is a summary of the meals observed at the feeding sites visited compared to what was claimed as served, and the meals disallowed:

Date	Site	Meal Type	Meals Claimed	Meals Observed	Difference	Exhibit
6/19/19	Cumberland Elementary	Breakfast	18	17	-1	H
6/13/19	Cumberland View	Lunch	41	11	-30	I
6/19/19	Preston Taylor	Lunch	39	26	-13	HH
6/13/19	Robert Churchwell	Breakfast	17	15	-2	II

As a result, three (3) breakfast meals and 43 lunch meals claimed for reimbursement were disallowed. (See Exhibits)

This is a repeat finding from a previous report dated September 7, 2018.

Criteria

7 C.F.R. § 225.9(d)(5) states, "...In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim..."

7 C.F.R. § 225.15(c)(1) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question..."

Recommendation

The Sponsor should ensure that feeding site personnel perform and submit accurate meal count sheets and the Sponsor should ensure that the Claim for Reimbursement is completed correctly based on accurate and proper supporting documentation.

6. The Sponsor allowed meals to be consumed off-site during observed meals

Condition

Cumberland View – 0013 - sample site

We observed 11 lunch meals served at **Cumberland View** on June 13, 2019. There were three (3) lunch meals taken off-site.

As a result, three (3) lunch meals claimed for reimbursement were disallowed. (See Exhibit I)

Holiday Village – 0029 - sample site

We observed 50 lunch meals served at **Holiday Village** on June 13, 2019. There were 24 lunch meals taken off-site.

As a result, 24 lunch meals claimed for reimbursement were disallowed. (See Exhibit V)

Criteria

7 C.F.R. § 225.6(e) states, "...All sponsors must agree in writing to: (15) maintain children on site while meals are consumed."

The USDA SFSP Administrative Guide, page 133 states, "meals are non-reimbursable if they are consumed off-site."

The USDA Memorandum Demonstration Project for Non-Congregate Feeding for Outdoor Summer Feeding Sites Experiencing Excessive Heat, Memo Code: SP28-2019, SFSP 13-2019, states, "Sponsors must document the NWS Excessive Heat Advisory, Excessive Heat Warning, or Excessive Heat Watch and maintain the records on file for review. Meals taken offsite may only be claimed on days for which documentation is maintained. Sponsors must print an electronic copy of the NWS notice...this notice is only posted on this site on the day on which the area experienced extreme heat, so if this is not documented on the day of extreme heat, it cannot be verified later."

Recommendation

The Sponsor should ensure that all children remain on-site while meals are consumed.

7. The Sponsor served meals outside the approved meal service time

Condition

Preston Taylor - 0135 - sample site

During our monitoring visit at **Preston Taylor** on June 29, 2019, we observed a lunch meal service. The lunch meals were served at 12:15 p.m., but the approved meal service was from 11:30 a.m. to 12:00 p.m. We observed 26 lunch meals served outside of the approved meal service times.

There were no meals disallowed due to the observed meals meeting the meal pattern requirements.

Dupont - 0070 – sample site

During an observed meal service at **Dupont** 13 lunch meals were served outside of the approved meal service time. The lunch meals were served between 11:33 a.m. and 11:47 a.m., but the approved meal service was from 11:00 a.m. to 11:30 a.m.

There were no meals disallowed due to the observed meals meeting the meal pattern requirements.

This is a repeat finding from a previous report dated September 7, 2018.

Criteria

The USDA SFSP Administration Guide, page 60, states sponsors must "[s]erve meals during the meal service times submitted on the Site Information Sheet and approved by the State agency. The State agency must approve any changes in meal service times.

Recommendation

The Sponsor should ensure that meals are served during the approved meal times.

8. Meals were not counted by feeding site personnel to ensure meals delivered matched the delivery ticket

Condition

During our monitoring visits at **Bordeaux Library, Cumberland Elementary, Preston Taylor, and Robert Churchwell** there were no delivery tickets for meals delivered and meals were not counted by site personnel.

This is a repeat finding from a previous report dated September 7, 2018.

Criteria

The USDA SFSP Administration Guide, page 139, states “[a] designated member of the site staff must verify the adequacy and number of meals delivered by checking the meals when they are delivered to the site.”

Recommendation

The Sponsor should ensure that each feeding site receives delivery tickets or verify the number on meals delivered when the meals are delivered to the feeding site.

9. The “And Justice for All” poster was not posted at the site.

Condition

During our monitoring visit to observe a meal service at **Cumberland View** on June 13, 2019, we noted that the feeding site did not have the “And Justice for All” poster posted.

This is a repeat finding from a previous report dated September 7, 2018.

Criteria

The USDA SFSP Administration Guide, page 121, states “all sponsors and their sites are required to display in a prominent place at the site and in the sponsor’s office, the “And Justice for All” poster developed by USDA or approved by FNS.”

Recommendation

The Sponsor should ensure that the “And Justice for All” posters are displayed in a prominent place.

10. The Sponsor did not maintain racial and ethnic data as required

Condition

The Sponsor did not complete the racial/ethnic data forms for the following feeding sites: **Bordeaux Library, Cumberland Elementary, Cumberland View, Dupont, Holiday Village, Inglewood Elementary, Preston Taylor, and Robert Churchwell.**

Criteria

The USDA SFSP Administration Guide, page 122, states that “the Sponsor must collect ethnic/racial category data each year by ethnic/racial category for each site under the sponsor’s jurisdiction.”

Recommendation

The Sponsor should ensure that the racial/ethnic data for each site is collected at least one time during for each site operating in SFSP.

11. The Sponsor reported the number of operational days for feeding sites incorrectly

Condition

The Sponsor reported the number of operation days for the following sites:

Site & Site Number	Days Reported	Days Verified	Exhibit
Bellshire Elementary - 0109	19	17	B
Bordeaux Library – sample	17	18	C
Buena Vista EOES - 0068	19	20	D
Cora Howe - 0126	12	13	F
Country Meadows - 0038	19	20	G
Cumberland View - sample	19	16	I
Dodson Elementary - 0110	19	20	J
Dupont - sample	19	20	K
Eagleview Elementary - 0111	19	20	L
Edgehill Library - 0125	16	18	M
Fall Hamilton - 0071	19	20	N
Glenclyff Elementary - 0072	19	20	O
Glenview Elementary - 0073	19	20	P
H.G. Hill - 0116	19	15	Q
Hattie Cotton - 0113	19	20	S
Holiday Village - sample	18	20	V
Ida B. Wells - 0117	19	18	W
Maxwell Elementary - 0118	19	20	Z
McGavock Elementary - 0119	15	8	AA
Murrell School - 0120	15	0	BB
Napier Elementary - 0077	19	16	CC
Neely’s Bend - 0078	19	20	DD
Preston Taylor - sample	8	15	HH
Robert Churchwell - sample	19	23	II
Rocketship Nashville NE - 0129	15	8	JJ
Rosebank School - 0083	19	20	KK
Southeast Library - 0134	10	15	LL
St. Luke A.M.E. - 0133	10	17	MM
Thomas Edison - 0128	19	20	NN
Tusculum Elementary - 0122	12	13	OO
Una Elementary School - 0123	15	16	PP
Warner Elementary - 0124	19	20	QQ

Criteria

7 C.F.R. § 225.9(d)(5) states, "...In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim...."

Recommendation

The Sponsor should ensure that the claim is correct and that records support the claim.

12. The Sponsor did not maintain inventories for food and/or non-food items purchased, as required

Condition

During our monitoring visit on August 13, 2019, the Sponsor did not provide documentation of inventories of food and/or non-food items purchased with SFSP funds.

Criteria

The USDA SFSP Administration Guide, page 141, states, "...[r]ecords to support the cost of food used should include, at a minimum: Inventory records that show the kinds of food items on hand at the beginning and end of the inventory period, the quantity of each item, documented major inventory adjustments, and the total value of the beginning and ending inventory, the quantity of each item, documented major inventory adjustments, and the total value of the beginning and ending inventory."

The Nutrition Service (FNS) Summer Food Service Program 796-4, Rev 4 states, "...[t]he data is necessary for computing the cost of food used is more extensive when sponsor prepare their own meals on site or at a central kitchen. Records to support the cost of food used include, at minimum: inventory records that show the kinds of food items on hand at the beginning and end of the inventory period...."

Recommendation

The Sponsor should ensure that inventory is maintained for food and non-food items purchased with SFSP funds.

Observations

1. During our on-site monitoring visit to the Sponsor on August 13, 2019, we requested and reviewed monitoring documentation for the sample sites. The monitoring forms completed by the Sponsor for **Robert Churchwell** dated June 6, 2019 and June 26, 2019 were not signed by a monitor.
2. During observed meal service at **Robert Churchwell** on June 13, 2019, **Cumberland View** on June 13, 2019, **Preston Taylor** on June 19, 2019 and **Holiday Village** on June 13, 2019 there were no menus posted.

Technical Assistance Provided

The Sponsor requested technical assistance regarding delivery tickets, meal patterns, point-of-service meal counts, required documentation, and simplified cost accounting. The request for information on delivery tickets was forwarded to Program specialists for further assistance on June 12, 2019. The Sponsor was provided technical assistance regarding simplified cost accounting in person on August 16, 2019. All other requests were provided via email on June 12, 13, and 19, 2019.

OVERPAYMENT - RIGHT TO APPEAL

Disallowed Meals Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total disallowed cost of **\$52,621.88**.

The procedures for submitting an appeal regarding the amount of overpayment are enclosed. Please note that the appeal must be in writing and must be received by our Department no later than ten (10) calendar days from your receipt of this letter. 7 C.F.R. § 225.13(a). The appeal must be submitted to:

Tennessee Department of Human Services
Appeals and Hearings Division, Clerk's Office
P.O. Box 198996
Nashville, TN 37219

If the Institution decides to appeal the amount of overpayment, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

SUMMARY

The Department has determined that Greater Harvest Church is seriously deficient in its operation of the SFSP and that Linnie Allen, Board Chair, and Eric Stevenson, Director, are responsible for the serious deficiencies.

You may not appeal the serious deficiency determination itself. If the Department proposes to terminate Greater Harvest Church's SFSP agreement, you will be able to appeal those actions and you will be advised of your appeal rights and the appeal procedures at that time.

The Sponsor must complete the following actions within 30 days from the date of this report:

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for June 2019, which contains the verified claim data from the enclosed exhibits.
- Remit a check payable to the *Tennessee Department of Human Services* in the amount noted in the report for recovery of the amounts disallowed in this report. ***Please return the attached billing notice with your check;*** and
- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

Please mail your check and the billing notice to:

Summer Food Service Program
Fiscal Services, 16th Floor
James K. Polk Building
505 Deaderick Street
Nashville, Tennessee 37243

If you have questions relative to the corrective action plan, please contact:

Allette Vayda, Director of Operations
Summer Food Service Program
James K. Polk Building 15th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-4749

If the Department does not receive the corrective action plan by the deadline date, or the Department determines that the corrective action plan does not provide for the full and permanent correction of the serious deficiencies and findings, the Department will propose to terminate the Sponsor's SFSP Provider Agreement and to disqualify you and the Sponsor from future SFSP participation by issuing a Notice of Proposed Termination.

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or Sean.Baker@tn.gov.

Sincerely,

Allette Vayda

Allette Vayda

Director of Operations- Food Programs

Exhibits

Cc: Eric Stevenson, Director
Debra Pasta, Program Manager, Summer Food Service Program
Elke Moore, Administrative Assistant 3, Summer Food Service Program
Constance Moore, Program Specialist, Summer Food Service Program
Marty Widner, Program Specialist, Summer Food Service Program
Comptroller of the Treasury, State of Tennessee

Exhibit A**Sponsor: Greater Harvest Church****Review Month/Year: June 2019****Claim Reimbursement Total: \$ 189,371.71**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Participating Sites for Breakfast	36	33
Number of Participating Sites for Lunch	41	40
Number of 1 st Breakfasts Served	27,267	18,773
Number of 2 nd Breakfasts Served	7	7 ¹
Number of 1 st Lunches Served	32,041	23,635
Number of 2 nd Lunches Served	5	5 ¹

¹We did not conclude on 2nd meals.**Exhibit B****Site: Bellshire Elementary – 0109**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	17
Number of Breakfasts Served	703	406
Number of Lunches Served	703	396

Exhibit C**Sample Site: Bordeaux Library – 0028**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	17	18
Number of Lunches Served	339	327

Exhibit D**Site: Buena Vista EOES – 0068**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	513	514
Number of Lunches Served	513	469

Exhibit E**Site: Chadwell Elementary – 0081**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of Breakfasts Served	475	448
Number of Lunches Served	475	446

Exhibit F**Site: Cora Howe Exceptional School – 0126**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	12	13
Number of Breakfasts Served	360	264

Exhibit G**Site: Country Meadows – 0038**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Lunches Served	1,577	1,577

Exhibit H

Sample Site: Cumberland Elementary – 0069

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of Breakfasts Served	471	435
Number of Lunches Served	535	520

Exhibit I

Sample Site: Cumberland View – 0013

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	16
Number of Lunches Served	429	395

Exhibit J

Site: Dodson Elementary – 0110

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	779	773
Number of Lunches Served	779	738

Exhibit K

Sample Site: Dupont Elementary School – 0070

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	285	306
Number of Lunches Served	303	317

Exhibit L**Site: Eagleview Elementary - 0111**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	931	292
Number of Lunches Served	931	230

Exhibit M**Site: Edgehill Library – 0125**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	16	18
Number of Lunches Served	1,197	574

Exhibit N**Site: Fall Hamilton Elementary – 0071**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	1,083	748
Number of Lunches Served	1,083	699

Exhibit O**Site: Glencliff Elementary – 0072**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	760	510
Number of Lunches Served	760	539

Exhibit P**Site: Glenview Elementary – 0073**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	1,140	874
Number of Lunches Served	1,140	904

Exhibit Q**Site: H.G. Hill – 0116**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	15
Number of Breakfasts Served	760	544
Number of Lunches Served	760	11

Exhibit R**Site: Harris Hillman Special – 0087**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of Breakfasts Served	760	0
Number of Lunches Served	760	753

Exhibit S**Site: Hattie Cotton – 0113**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	950	805
Number of Lunches Served	950	868

Exhibit T**Site: Haynes Middle School – 0115**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	13
Number of Breakfasts Served	705	617
Number of Lunches Served	705	615

Exhibit U**Site: Hickman Elementary School – 0088**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of Breakfasts Served	950	907
Number of Lunches Served	950	911

Exhibit V**Sample Site: Holiday Village – 0029**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	18	20
Number of Lunches Served	746	757

Exhibit W**Site: Ida B. Wells – 0117**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	18
Number of Breakfasts Served	817	546
Number of Lunches Served	817	572

Exhibit X**Sample Site: Inglewood Elementary – 0074**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of Breakfasts Served	371	266
Number of Lunches Served	371	246

Exhibit Y**Site: Lakeview Elementary – 0075**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of Breakfasts Served	760	653
Number of Lunches Served	760	617

Exhibit Z**Site: Maxwell Elementary – 0118**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	931	794
Number of Lunches Served	931	787

Exhibit AA**Site: McGavock Elementary – 0119**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	8
Number of Breakfasts Served	750	620
Number of Lunches Served	750	577

Exhibit BB**Site: Murrell School – 0120**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	0
Number of Breakfasts Served	750	0
Number of Lunches Served	750	0

Exhibit CC**Site: Napier Elementary School - 0077**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	16
Number of Breakfasts Served	1,140	619
Number of Lunches Served	1,140	566

Exhibit DD**Site: Neely's Bend Elementary – 0078**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	950	545
Number of Lunches Served	950	503

Exhibit EE**Site: Old Center Elementary – 0079**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of Breakfasts Served	893	653
Number of Lunches Served	893	564

Exhibit FF**Site: Paragon Mills – 0121**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of Breakfasts Served	950	661
Number of Lunches Served	950	656

Exhibit GG**Site: Pennington Elementary – 0127**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of Breakfasts Served	950	439
Number of Lunches Served	950	946

Exhibit HH**Sample Site: Preston Taylor Ministry of Helps - 0065**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	8	15
Number of Lunches Served	184	290

Exhibit II**Sample Site: Robert Churchwell – 0080**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	23
Number of Breakfasts Served	254	247
Number of Lunches Served	234	233

Exhibit JJ**Site: Rocketship Nashville Northeast – 0129**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	8
Number of Breakfasts Served	1,350	644
Number of Lunches Served	1,350	758

Exhibit KK**Site: Rosebank School – 0083**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	893	733
Number of Lunches Served	893	832

Exhibit LL**Site: Southeast Library – 0134**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	10	15
Number of Lunches Served	600	537

Exhibit MM**Site: St. Luke A.M.E. – 0133**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	10	17
Number of Breakfasts Served	550	122
Number of Lunches Served	550	110

Exhibit NN**Site: Thomas Edison – 0128**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	1,140	1,013
Number of Lunches Served	1,140	1,053

Exhibit OO**Site: Tusculum Elementary – 0122**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	12	13
Number of Breakfasts Served	357	257
Number of Lunches Served	357	356

Exhibit PP**Site: Una Elementary School – 0123**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	16
Number of Breakfasts Served	1,365	1,106
Number of Lunches Served	1,365	996

Exhibit QQ**Site: Warner Elementary – 0124**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	20
Number of Breakfasts Served	471	412
Number of Lunches Served	471	390



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

JAMES K. POLK BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1403

TELEPHONE: 615-313-4700 FAX: 615-741-4165
TTY: 1-800-270-1349
www.tn.gov/humanservices

BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

November 25, 2019

Lynnie Allen, Board Chair
Greater Harvest Church
2201 Eden Street
Nashville, Tennessee 37207

Notice of payment due to findings disclosed in the monitoring report for the Summer Food Service Program (SFSP)

Institution Name:	Greater Harvest Church
Institution Address:	2119 14th Avenue North Nashville, TN 37208-1112
Agreement Numbers:	00-034
Amount Due:	\$52,621.88
Due Date:	December 27, 2019

Please remit a check or money order payable to the ***Tennessee Department of Human Services*** in the amount noted above by the due date to:

**Fiscal Services
James K. Polk Building, 16th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Tennessee Department of Human Services**

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director of Operations at (615) 313-4749 or Allette.Vayda@tn.gov.

Thank you for your attention